



## ANCILLARY DOCUMENT REVIEW SUPPLEMENT

(This form must be filled out electronically.)

**This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.**

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

Reviewer: Mark Mullin Date Reviewed: April 15, 2003

Interpretive or policy statement(s) being reviewed (provide number and title): ETA 365.04.172 (dump truck operators)

Date issued: January 30, 1974

This document is being reviewed in conjunction with (provide WAC number and title):

- **WAC 458-20-171 (Building, repairing or improving streets, roads, etc., which are owned by a municipal corporation or political subdivision of the state or by the United States and which are used primarily for foot or vehicular traffic.)**
- **WAC 458-20-172 (Clearing land, moving earth, cleaning, fumigating, razing or moving existing buildings, and janitorial services.)**

Purpose of the document: This document contains information about the tax applications for various activities engaged in by dump truck operators.

Is the document clearly written? 

Yes	No
X	

Does the document provide accurate and useful information? 

Yes	No
X	



Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?

Yes

☒

No

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Review recommendation:

A. Update

B. Cancel

C. Leave as is

D. Incorporate into rule and cancel

<input checked="" type="checkbox"/>

Briefly explain your recommendation:

I agree with the previous rule review that the information provided in this ETA regarding activities related to public road construction should be incorporated into WAC 458-20-171. The other activities identified in the ETA could be incorporated into WAC 458-20-172. Once the information contained in this ETA is incorporated into a rule(s), it should be canceled.

Manager Action: AL Accepted recommendation

Date: 7/8/03

Comments: